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Annual Report
OF THE
ASSESSING DEPARTMENT



1896.

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Boston, Assessing Dept.

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT,
FOR THE
YEAR 1896.



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ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1897.

HON. JOSIAH QUINCY,
Mayor of the City of Boston:

SIR: In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report:

The assessments for the taxes of the year 1896 were made in conformity with the new ward lines established in April, 1895.

In dividing the several wards into convenient assessment districts, it was found necessary, in order to facilitate the work of the department, to increase the number of such districts from forty to forty-two.

Four of the wards are divided into three, nine of them into two districts, and twelve are undivided. The several assessment districts and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the city of Boston for the financial year commencing February 1, 1896, were received by the Board of Assessors as follows:

A state warrant for the proportion of the city of Boston of a State tax of \$1,750,000, as fixed by Chapter 529, Acts of 1896	.	.	.	.	\$628,740 00
<i>Carried forward</i>	.	.	.	.	\$628,740 00

<i>Brought forward</i>	\$628,740 00
A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by Chapter 384, Acts of 1888	¹ 28,056 27
A State warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of Chapter 428, Acts of 1890, as amended by Section 1 of Chapter 283, Acts of 1893, and Chapter 545, Acts of 1894, and other acts relating thereto	² 45,583 53
A county warrant for the tax of Suffolk County for county purposes [see Section 47, Chapter 11, P.S.]	942,879 00
A city warrant for the tax of the city of Boston for city purposes [see Section 47, Chapter 11, P.S.]	10,837,292 00
<hr/>	
Aggregate of warrants committed to Board of Assessors	\$12,482,550 80

POLL-TAX ASSESSMENTS.

The polls recorded for assessment before August 17, 1896, and included in the estimate that determined the rate of taxation for the current year, were those of 148,477. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment under the provisions of Sections 20 of Chapter 417 of the Acts of 1893, and of Chapter 61, Acts of 1895, there were added to

¹ The warrant states that of this amount \$10,056.27 is needed to meet the requirements of the sinking fund, and \$18,000.00 for interest.

² The warrant states the amount of assessments and of interest to be as follows:

For grade crossing at West Fourth street, assessment	\$10,276 94
Interest	884 41
For grade crossing at Codman street, assessment	1,596 14
Interest	63 84
For grade crossing at Chelsea bridge and Chelsea-bridge avenue, assessments	6,892 78
Interest	582 38
For grade crossing at Tremont street, assessments	15,793 70
Interest	9,493 34
<hr/>	
	\$45,583 53

the list 7,401 polls, making the total number of males assessed 155,878. The number of polls assessed and the amount of such assessments in each ward are shown by tables on pages 12 and 13, and the number assessed in the city for five consecutive years is shown by the table marked "A," page 29.

VALUATION.

The valuation of the city, as of the first day of May, 1896, determined by the Assessors August 17 of that year, when the rate of taxation for the current year was fixed, was as follows :

Value of land, marsh, and flats	¹ \$447,169,700 00
Value of dwelling-houses, stores, and other structures	323,092,000 00
<hr/>	
Total value of real estate	\$770,261,700 00
Value of personal property other than bank stock, separately assessed	\$198,507,500 00
Value of shares in National Banks, located in Boston, taxable in said city	12,500,714 43
<hr/>	
Total value of personal estate	211,008,214 43
<hr/>	
Total valuation	\$981,269,914 43

The proportion of the valuation as found in the several wards is shown by a table on page 12. This valuation was increased by supplementary assessments, under authority conferred by Section 20 of Chapter 417 of the Acts of 1893, by adding thereto personal estate to the amount of 112,500 00

<i>Carried forward</i>	\$981,382,414 43
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¹ For detail of 271,127,372 sq. feet occupied land, valued at \$391,084,500	
402,497,533 " vacant " " 51,928,500	
107,458,455 " marsh and flats, " " 4,156,700	
<hr/>	

Total, 781,083,360	\$447,169,700
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— see table marked "H," page 38.

Brought forward \$981,382,414 43

The valuation was also increased by assessments under the provisions of Section 78 of Chapter 11 of the Public Statutes, as amended by Chapter 362 of the Acts of 1888, by the addition of land of the value of 94,600, and buildings of the value of \$200,700; a total real-estate value omitted from assessment of . . . 295,300 60

And by adding for personal estate deemed to have been omitted from the first assessment the value of 301,800 00

The total valuation of the city upon which taxes were assessed for the financial year 1896-97, when all assessments were made, was \$981,979,514 43

The valuation of 1896 for personal property can be fairly increased \$56,705,000 in addition to the amount given in the foregoing table, for the value assessed by the Commonwealth at the rate of \$15.10 per \$1,000 upon shares of Massachusetts corporations, the property of residents in Boston. The State deducts from the value of each share the amount that represents the real estate and the machinery locally assessed, and pays over to the city that proportion of the tax that represents the personal property of each corporation.

The valuation can be further increased, say, \$1,459,000 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston, as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in National Banks within the State, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are undoubtedly under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation upon the \$981,269,914.43 assessed by the

city is, as nearly as may be, the same as though its amount was included in the Assessors' aggregate, and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$157,988 for shipping owned by Boston citizens which was employed in foreign trade May 1, 1896. Section 8 of Chapter 11 of the Public Statutes provides that such property shall not be included in the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 10 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The act from which these two sections were taken became of force May 1, 1882, and contained the provisions that while the exemption should continue, reimbursement on the part of the State should cease in 1887. By Chapter 373 of that year, repayment for the loss of valuation was extended for two years, and was again extended for the same space of time by Chapter 286 of the Acts of the year 1890. Chapter 116 of the Acts of 1891 provides that such repayment shall continue to be made until two years from the date of its enactment, March 26, 1891, and was again extended five years by Chapter 149 of the Acts of 1893. The value of the shipping returned for the tax of 1896 was \$160,426, and the net income returned amounted to \$2,438.01. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$1,961.68.

The total valuation of personal estate which is assessed for all purposes, for which the city may raise money by taxation, can for the year 1896 be put at \$269,744,501.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts, and lighthouses in our harbor, the navy yard, custom house, and the building used for the United States courts, sub-treasury, and post-office. The property of the State within the limits of the city is made up of the State house, the State prison, an area of land and flats in East and South Boston, and land taken for metropolitan sewerage and metropolitan parks. The county property includes the court house and jail. But as the entire cost of all county estate has been paid by the city, and as the other municipalities that, with Boston, make up Suffolk county pay no county taxes [Pub. Stats., Chap. 11, § 47], the estates used for county purposes are included as a part of the city property. The character and value of the

property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city. This list includes all the real estate, and as much of the personal property as is in active use. But there is a large amount of chattels belonging to the city, which are not only difficult of estimation, but which should not be included at a money value, even among the nominal assets of Boston. The books and works of art in our public library, the statues in our squares and public grounds, the furniture and fittings of our city buildings, are of this class of property. None of the chattels of the nation, State, or county are estimated in the list of exempt property; and only the lands connected with the forts and lighthouses of the General Government, and with Bunker Hill monument, are included in our estimation of exempt estate. The structures, if abandoned for their present use, would be valueless for any other purpose. The same considerations control the estimation of church furniture and fittings when church buildings are demolished. The income-producing personal estate of ministerial funds and trust property is assessed as though in the hands of individuals. [Pub. Stat., Chap. 11, § 22, 12 Cushing, page 54.] But such property when held by charitable, literary, or scientific corporations is exempt; and the large amount so held (nearly sixteen millions) is included in our estimation of untaxed property.

Buildings of any character that are adapted to public or partly public use are seldom capable of easy change to fit them for general purposes. When the estates of which they are a part are sold, it is found that a comparatively small value attaches to anything above the land. As such estates become unfitted for the purposes for which they are used, the values estimated for their buildings are reduced. It is believed that the reductions that have been made from time to time have brought our exempt estates to a fair valuation, which approximates to the selling price. By the methods indicated we place the property of the United States, land value, \$7,501,400; buildings, \$4,329,200; total, \$11,830,600. That of the Commonwealth for land, \$4,823,700; buildings, \$3,558,900; total, \$8,382,600. The real estate of the city is valued, for land, \$37,774,103; buildings, \$19,550,800; a total of \$57,324,903; and the personal property used for municipal purposes, at \$817,000. The land connected with houses of religious worship is estimated at \$8,315,600, and the buildings at \$8,151,300; a total of \$16,466,900. The valuation of the real estate occupied by charitable, literary, and scientific institutions for the pur-

poses for which they were incorporated is, for land, \$9,599,800; buildings, \$7,213,000; a total of \$16,812,800.

It appears that this class of benevolent and educational corporations hold \$17,333,544 of personal property, as returned to the Assessors by their officers, in accordance with the provisions of Chapter 217 of the Acts of the year 1882. As required by that enactment, those corporations also reported that their receipts for the twelve months preceding the first day of May, 1896, amounted to \$5,611,865, and their expenditures to \$5,652,635.¹ It appeared by their returns that at the date of assessment these benevolent and educational institutions held as investments \$7,277,977 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real-estate valuation for the tax of the current year. The city of Boston holds, in its corporate capacity (not assessed for city taxes), \$26,185,566 of actual assets available for the payment of liabilities, and \$58,141,903 nominal assets, the character of which is shown in the return of the Assessors as of May 1, 1896, to the Tax Commissioner of the Commonwealth.

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

Sinking and Consolidated Street Improvement Funds, as per Auditor's report	\$24,324,566
Salable lands (not including islands) and land in charge of Board of Street Commissioners	1,861,000
	<hr/>
	\$26,185,566

Nominal.

School-houses	\$10,086,700	
Public Library	2,736,600	
	<hr/>	
<i>Carried forward</i>	\$12,823,300	\$26,185,566

¹ Among the corporations having large incomes and disbursements were the following:

	Receipts.	Expenditures
American Board Commissioners of Foreign Missions	\$716,837	\$715,232
Massachusetts General Hospital	314,784	383,568
Boston University	167,828	186,457
Institute Technology	258,384	258,384
New England Conservatory of Music	245,293	241,387

<i>Brought forward</i>	.	\$12,823,300	\$26,185,566
Other public buildings	.	17,440,600	
Public bath-houses	.	20,000	
Public ground	.	¹ 332,500	
Cemeteries	.	1	
Ferry property	.	444,700	
Islands (not included in "Other public build- ings")	.	27,800	
Water-works	.	26,256,002	
Fire apparatus	.	400,000	
Fire alarm	.	172,000	
Miscellaneous	.	225,000	
		<hr/>	58,141,903
Total	.	.	<hr/> <u>\$84,327,469</u>

Large amounts of property, held by residents or located within the limits of Boston, are by law or judicial decisions exempt from all assessments, the principal items being the real estate of the United States and the Commonwealth, United States bonds, money loaned upon mortgage of real estate, imported goods in original packages, and the furniture of a family below \$1,000 in value. The proportion of the deposits in the savings banks of Massachusetts (\$453,-220,257.27, October 31, 1896) belonging to the residents of Boston is unknown, as the Commonwealth assesses and retains the entire tax for State revenue. But the total valuation of Boston for property that, by existing laws, must be estimated for assessment, or for the information of the Legislature, is as follows :

Valuation of real and personal estate by Assessors' general assessment	.	\$981,269,914
Valuation of real and personal estate by Assessors' supplementary assessment	.	709,600
Valuation of Massachusetts corporation stock [assessed by State], tax paid to the city	.	56,705,000
Valuation of Massachusetts National Bank shares [assessed by State], tax paid to the city	.	1,459,000
<i>Carried forward</i>	.	<hr/> \$1,040,143,514

¹ Item includes only Washington and Lowell squares; the other squares, the Common, Public Garden, and the public parks not being available to convert into assets.

<i>Brought forward</i>	.	.	.	.	\$1,040,143,514
Valuation of ships and vessels in foreign trade	.	.	.	.	157,988
					<hr/>
Total taxable valuation	.	.	.	.	\$1,040,301,502
Valuation of the real estate of the United States	.				\$11,830,600
Valuation of the real estate of the Commonwealth	.				8,382,600
Valuation of the real estate of the city of Boston [nominal assets]	.	.			58,141,903
Valuation of the real estate of houses of religious worship	.	.	.		16,466,900
Valuation of the real estate of charitable, scientific, and literary corporations,					16,812,800
Valuation of the personal property of the city of Boston [actual assets]	.				26,185,566
Valuation of the personal property of the city of Boston [nominal assets],					817,000
Valuation of the personal property of charitable, scientific, and literary corporations	.	.	.		17,333,544
					<hr/>
Total exempt valuation	.	.	.	.	155,970,913
					<hr/>
Total valuation as of May 1, 1896	.				\$1,196,272,415
					<hr/>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants and the overlay authorized by Section 49 of Chapter 11 of the Public Statutes, as amended by Chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.29 per cent., or \$12.90 per \$1,000; of this rate 58 cents was for State, 84 cents for county, and \$11.48 for the city tax.

The land, marsh, and flats, valuation of \$447,169,700, at \$12.90 per \$1,000, gave assessment amounting to	\$5,768,489 13
The valuation, dwellings, stores, and other structures, of \$323,092,000, at \$12.90 per \$1,000, gave assessment amounting to . .	4,167,886 80
	<hr/>
Total real estate assessment	\$9,936,375 93

The personal estate valuation of \$211,008,-213, at \$12.90 per \$1,000, gave assessment amounting to	2,722,005 95
	<hr/>

The total valuation of \$981,269,914.43, at \$12.90 per \$1,000, gave a total property tax of	\$12,658,381 88
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148,477 male polls, at \$2.00 each, amounted to	296,954 00
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The taxes as determined by the Assessors when the rate for the year was fixed, and their list and warrant therefor was committed to the Collector, aggregated . . .	\$12,955,335 88
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To the amount of the commitment were added taxes for omitted persons, supplementary assessment, under the provisions of Section 20, Chapter 417, of the Acts of 1893, for 7,401 polls	14,802 00
\$112,500 personal property	1,451 25

There was also added by supplementary assessment of omitted estates, in accordance with the provisions of Chapter 362 of the Acts of 1888, the taxes on \$295,300 valuation of real estate	3,809 37
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And the taxes on \$301,800 valuation of personal estate	3,893 22
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The total taxes committed to the Collector for the financial year 1896-7 amounted to	\$12,979,291 72
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<i>Carried forward</i>	\$12,979,291 72
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<i>Brought forward</i>	\$12,979,291 72	
Special assessments committed which were included in the tax-bills issued :		
Apportionment of street as- sessments	\$2,168 68	
Interest	1,084 38	
	<hr/>	3,253 06
Apportionment of sidewalk assessments	\$6,675 67	
Interest	3,389 93	
	<hr/>	10,065 60
Apportionments of sewer assessments	\$18,318 48	
Interest	11,846 40	
	<hr/>	30,164 88
	<hr/>	
Total of taxes and assessments .	\$13,022,775 26	

Assessors' Valuation of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the year 1896. Rate, \$12.90 per \$1,000. Original Assessments.

WARDS.	Polls.	Value Real Estate.	Value Personal Estate.	Total Valuation.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1 . .	6,049	\$10,652,850	\$949,700 00	\$11,602,550 00	\$12,098	\$137,421 76	\$12,251 13	\$161,770 89
2 . .	6,184	11,190,450	705,100 00	11,895,550 00	12,368	144,356 81	9,095 79	165,820 60
3 . .	4,035	7,934,900	847,000 00	8,781,900 00	8,070	102,360 21	10,926 30	121,356 51
4 . .	4,101	10,266,800	824,000 00	11,090,800 00	8,202	132,441 72	10,629 60	151,273 32
5 . .	4,242	12,174,700	2,590,500 00	14,765,200 00	8,484	157,053 63	33,417 45	198,955 08
6 . .	7,194	104,114,000	31,303,300 00	135,417,300 00	14,388	1,343,070 60	403,812 57	1,761,271 17
7 . .	5,344	179,979,900	46,537,400 00	226,517,300 00	10,688	2,321,740 71	600,332 46	2,932,761 17
8 . .	7,463	24,829,500	3,305,800 00	28,135,300 00	14,926	320,300 55	42,644 82	377,871 37
9 . .	7,720	24,556,500	1,561,900 00	26,118,400 00	15,440	316,778 85	20,148 51	352,367 36
10 . .	6,803	45,226,900	4,189,800 00	49,416,700 00	13,606	583,427 01	54,048 42	651,081 43
11 . .	5,720	93,727,100	66,500,200 00	160,227,300 00	11,440	1,209,079 59	857,852 58	2,078,372 17
12 . .	6,005	23,435,900	4,802,100 00	28,238,000 00	12,010	302,323 11	61,947 09	376,280 20
13 . .	7,532	17,417,300	779,100 00	18,196,400 00	15,064	224,683 17	10,050 39	249,797 56
14 . .	5,637	9,838,500	669,400 00	10,507,900 00	11,274	126,916 65	8,635 26	146,825 91
15 . .	5,119	8,633,700	1,315,100 00	9,948,800 00	10,238	111,374 73	16,964 79	138,577 52
16 . .	4,963	12,346,600	992,000 00	13,338,600 00	9,926	159,271 14	12,796 80	181,993 94
17 . .	5,878	14,981,000	1,390,700 00	16,371,700 00	11,756	193,254 90	17,940 03	222,950 93
18 . .	7,027	15,183,400	1,336,200 00	16,519,600 00	14,054	195,865 86	17,236 98	227,156 84
19 . .	6,401	18,424,500	2,394,400 00	20,818,900 00	12,802	237,676 05	30,887 76	281,365 81
20 . .	6,306	23,419,200	3,353,900 00	26,773,100 00	12,612	302,107 68	43,265 31	357,984 99
21 . .	6,147	23,778,800	5,902,700 00	29,681,500 00	12,294	306,746 52	76,144 83	395,185 35
22 . .	6,215	18,708,000	3,297,400 00	22,005,400 00	12,430	241,333 20	42,536 46	296,299 66
23 . .	5,329	18,159,200	6,514,800 00	24,674,000 00	10,658	234,253 68	84,040 92	328,952 60
24 . .	6,199	20,782,500	2,897,300 00	23,679,800 00	12,398	268,094 25	37,375 17	317,867 42
25 . .	4,864	20,499,500	3,547,700 00	24,047,200 00	9,728	264,443 55	45,765 33	319,936 88
Bank Tax,	148,477	\$770,261,700	\$198,507,500 00	\$968,769,200 00	\$296,954	\$9,936,375 93	\$2,560,746 75	\$12,794,076 68
			12,500,714 43	12,500,714 43			161,259 20	161,259 20
Total,	148,477	\$770,261,700	\$211,008,214 43	\$981,269,914 43	\$296,954	\$9,936,375 93	\$2,722,005 95	\$12,955,335 88

Supplementary Assessments of Polls and omitted Estates in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the Year 1896. Rate, \$12.90 per \$1,000.

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1	126	. . . . .	\$8,200	\$8,200	\$252	. . . . .	\$105 78	\$357 78
2	226	. . . . .	24,300	24,300	452	. . . . .	313 47	765 47
3	99	. . . . .	100	100	198	. . . . .	1 29	199 29
4	114	\$11,600	300	11,900	228	\$149 64	3 87	381 51
5	187	. . . . .	1,000	1,000	374	. . . . .	12 90	386 90
6	887	. . . . .	38,000	38,000	1,774	. . . . .	490 20	2,264 20
7	740	. . . . .	14,400	14,400	1,480	. . . . .	185 76	1,665 76
8	607	. . . . .	11,200	11,200	1,214	. . . . .	144 48	1,358 48
9	589	8,200	5,800	14,000	1,178	105 78	74 82	1,358 60
10	484	. . . . .	26,700	26,700	968	. . . . .	344 43	1,312 43
11	280	240,000	85,700	325,700	560	3,096 00	1,105 53	4,761 53
12	469	. . . . .	10,100	10,100	938	. . . . .	130 29	1,068 29
13	324	. . . . .	900	900	648	. . . . .	11 61	659 61
14	209	. . . . .	600	600	418	. . . . .	7 74	425 74
15	192	3,800	5,100	8,900	384	49 02	65 79	498 81
16	160	. . . . .	1,200	1,200	320	. . . . .	15 48	335 48
17	375	. . . . .	400	400	750	. . . . .	5 16	755 16
18	245	. . . . .	80,600	80,600	490	. . . . .	1,039 74	1,529 74
19	269	100	8,800	8,900	538	1 29	113 52	652 81
20	108	1,600	. . . . .	1,600	216	20 64	. . . . .	236 64
21	119	. . . . .	3,300	3,300	238	. . . . .	42 57	280 57
22	228	17,100	70,800	87,900	456	220 59	913 32	1,589 91
23	124	. . . . .	11,100	11,100	248	. . . . .	143 19	391 19
24	140	12,900	5,700	18,600	280	166 41	73 53	519 94
25	100	. . . . .	. . . . .	. . . . .	200	. . . . .	. . . . .	200 00
	7,401	\$295,300	\$414,300	\$709,600	\$14,802	\$3,809 37	\$5,344 47	\$23,955 84

Table showing Valuation Land and Buildings by Wards, 1896.

				Value Land.	Value Buildings.	Total Valuation.
Ward 1	.	.	.	\$4,216,850	\$6,436,000	\$10,652,850
Ward 2	.	.	.	5,073,050	6,117,400	11,190,450
Ward 3	.	.	.	4,086,200	3,848,700	7,934,900
Ward 4	.	.	.	5,842,300	4,424,500	10,266,800
Ward 5	.	.	.	6,746,400	5,428,300	12,174,700
Ward 6	.	.	.	72,849,200	31,264,800	104,114,000
Ward 7	.	.	.	131,666,200	48,313,700	179,979,900
Ward 8	.	.	.	14,579,600	10,249,900	24,829,500
Ward 9	.	.	.	11,834,600	12,721,900	24,556,500
Ward 10	.	.	.	24,625,600	20,601,300	45,226,900
Ward 11	.	.	.	52,593,700	41,133,400	93,727,100
Ward 12	.	.	.	9,504,400	13,931,500	23,435,900
Ward 13	.	.	.	10,057,400	7,359,900	17,417,300
Ward 14	.	.	.	3,535,900	6,302,600	9,838,500
Ward 15	.	.	.	3,291,700	5,342,000	8,633,700
Ward 16	.	.	.	4,515,400	7,831,200	12,346,600
Ward 17	.	.	.	6,751,500	8,229,500	14,981,000
Ward 18	.	.	.	7,688,900	7,494,500	15,183,400
Ward 19	.	.	.	10,142,900	8,281,600	18,424,500
Ward 20	.	.	.	9,799,000	13,620,200	23,419,200
Ward 21	.	.	.	9,698,200	14,080,600	23,778,800
Ward 22	.	.	.	8,578,500	10,129,500	18,708,000
Ward 23	.	.	.	9,594,800	8,564,400	18,159,200
Ward 24	.	.	.	8,098,900	12,683,600	20,782,500
Ward 25	.	.	.	11,798,500	8,701,000	20,499,500
Totals	.	.	.	\$447,169,700	\$323,092,000	\$770,261,700

PERCENTAGE OF ASSESSMENTS ON POLLS AND PROPERTY.

When the assessment to meet the warrants of the State, county, and city had been completed, 193,459 bills were sent to the Collector, with the list of persons assessed, and the Assessors' warrant to collect their amount. Of these bills, 131,554, $68\frac{1}{5}$ per cent., were for poll taxes only.

When all the lists and warrants for the year had been sent to that officer, 7,476 additional bills, covering supplementary assessments, had been delivered. Of this class, 7,325 were for poll taxes only.

The tax assessments of the financial year were represented by 200,935 bills, of which $30\frac{9}{10}$ per cent. were for property, and $69\frac{1}{10}$ per cent. were for poll taxes.

The total number of persons assessed on property was 55,159, of which 38,184 were resident individuals, 3,795 non-resident individuals, and 13,180 firms, corporations, trustees, etc. See Table "C," page 31.

ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1897, was, for polls, \$596; for real estate, \$45,157.41; for personal estate, \$48,323.96; a total of \$94,077.37. Of this sum, \$92,238.71 was abated before the reduced tax-bills were paid, and, with the money received for taxes, is treated as a credit item to the Collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$1,838.66, were made after payment by the persons assessed, and the several amounts were refunded by the Treasurer for moneys received from the Collector, for the taxes of the current financial year.

AVERAGE OF ASSESSORS' VALUATION FOR FIVE YEARS.

In accordance with the requirements of Section 5 of Chapter 6 of the existing ordinances, we herewith include a statement of the Assessors' valuation of the taxable property in the city of Boston for each of the preceding five years, the abatement thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

Year.	Valuations.	Abatements.
1892 . . .	\$896,000,104 00	\$10,196,000
1893 . . .	924,447,651 72	10,272,000
1894 . . .	928,468,142 53	8,920,200
1895 . . .	951,958,028 10	7,958,000
1896 . . .	981,979,514 43	6,314,100
Totals . . .	\$4,682,853,440 78	\$43,660,300
Less Abatements,	43,660,300 00	
	<hr/> \$4,639,193,140 78	

Divided by five, gives \$927,838,628.15 — average valuation for five years, less abatements.

AVERAGE VALUATION, 1885-1896.

Year.	
1885-86	\$661,011,076
1886-87	670,035,172
1887-88	678,763,000
1888-89	694,078,430
1889-90	711,071,286
1890-91	733,736,943
1891-92	761,236,068
1892-93	790,036,144
1893-94	819,313,202
1894-95	850,076,262
1895-96	876,794,390
1896-97	902,579,136
1897-98	927,838,628

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of Section 86 of Chapter 11 of the Public Statutes, the Assessors, in August, 1896, returned to the Tax Commissioner of the Commonwealth the names of 287 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation, amounted to \$95,254,400, of which sum \$83,-740,200 was real estate, and \$11,514,200 was machinery.

A statement showing the growth of corporate property locally assessed during the last decade is shown as a foot-note to table marked "D" page 32. Under the provisions of Section 8 of Chapter 13 of the Public Statutes, the Board assessed the 522,500 shares of the 60 national banks of Boston upon a valuation of \$56,804,500; a total tax of \$732,778.05. At the time the rate of taxation was determined, the estimated value of 112,284 shares, \$12,500,714.43, was included in the total aggregate as property which could be legally assessed in the valuation of the city of Boston. The balance of the total assessment of this class of property amounted to \$44,303,786.57, and the tax of \$571,518.85 thereon was claimed by the Tax Commissioner, under the provisions of Section 13 of said chapter, for the State, and certain of the cities and towns of Massachusetts in which shareholders resided. Section 16 of said chapter provides that one per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$5,715 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the State authorities.

The Board of Assessors have, under the provisions of Sections 14 and 58 of said Chapter 13, adjusted the taxes of 1896 upon national bank stock and the shares of Massachusetts corporations, as against the claims of the State or its municipalities, and for that purpose have appeared before the Board of Appeal provided for in Section 62 of said chapter, as agents of the city, where its claims were disputed or needed defence.

ASSESSMENT STATISTICS.

A table marked "B," page 30, will show the separate estimation of land and buildings by wards in the valuations of 1891 to 1895 inclusive; the estimates for 1896, being on the basis of new wards, are shown only in the totals, the total gain during that period being \$120,023,325, of which \$65,869,875 is upon the land, and \$54,153,450 is upon buildings.

For the valuation of Boston by wards for five years, and for the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see tables marked "A," "D," and "E," on pages 29, 32, and 33. All the valuations shown on these tables are those which determine the rate of taxation for the

years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1896, as compared with that of the preceding year, shows a gain on real estate of \$25,510,650, equal to an advance of 3.42 per cent., and a gain of \$4,391,335 on personal property, equal to 2.12 per cent. The total valuation of 1896 is more than that of 1886 by \$270,648,579, showing a gain in ten years of 38.08 per cent.

The table marked "D," page 32, will show the rate of taxation in Boston for the past twenty years, and the table marked "F," page 34, will show the proportion of each annual rate required to raise the tax of a given year for State, county, or city purposes.

A table marked "G," pages 35-37, will show the approximate value of the dwelling-houses of the city, and a table marked "H," page 38, will give certain statistics relating to the real estate of Boston.

We deem it of sufficient interest to add also to this report a table which has been compiled, showing the valuations of property, rates of taxation, and the number of assessed polls for each year from 1822, when the city of Boston was established, to the present time.

For many years prior to 1842, taxes were assessed on the basis of 50 per cent. of the true value of property, which custom was discontinued in the assessments of that and succeeding years at the request of the city government.

The result of this change will be seen in the reduction in the rate of taxation for that and the following years.

STREETS, SIDEWALKS, AND SEWER ASSESSMENTS.

Before the passage of Chapter 456 of the Acts of 1889, this department had no connection with street or sewer assessments, other than attaching to tax-bills such assessments as had been duly apportioned, under the provisions of the Public Statutes, Chapter 50, Section 25, and Chapter 51, Section 5, and certified to the Assessors by the Board of Aldermen or Street Commissioners. After the enactment of the law of 1889, the Assessors were required to receive applications for apportionment, and hear requests for abatement of sewer assessments. By Chapter 346 of the year 1890, the Assessors were empowered to suspend the collection of such an assessment made upon a person or corporation by law exempt from the assessment of taxes until the estate affected came into the possession of a new owner, when the amount of the charge, with interest, was to be paid. But this law was repealed by Section 7 of Chapter 402 of the Acts of 1892,

and the connection of this department with street, sidewalk, and sewer assessments must now be ascertained from Chapter 323 of the Acts of 1891 (known as the Board of Survey Act) as amended by Chapter 418 of 1892, and Chapters 401 and 402 of the Acts of the last-named year as amended by Chapters 227 and 256 of 1894. The law now in force connecting this department with these classes by special assessments may be stated as follows :

STREET ASSESSMENTS.

After the work of building a new street has been completed, including roadway, sidewalks, and sewer, and after the Auditor has certified the expense, the Street Commissioners determine the cost, and ascertain what proportion of the whole amount shall be paid by the city, and what sum is to be assessed upon abutters. [1892, 418, §§ 7, 8.] "The assessable cost of the work" is apportioned by the Commissioners, upon the several parcels of land abutting on the street. If the amount fixed by the Commissioners is unsatisfactory, they can revise and correct their assessment, and their final determination is "subject to appeal . . . to the Superior Court . . . as is provided in the case of taxes." [1892, 418, § 8.] If the amount of the assessment upon any lot is not paid in "one year from the date of such determination, or if the amount as found by the court, or on appeal . . . is not paid before the last day of May next succeeding . . . and in every case with interest from the date of the passage of the . . . order of said Street Commissioners" "for securing the land required for . . . or for constructing" the street they have laid out, "the Board of Assessors . . . shall include a sum equal to nine per cent. of such amount in the next and succeeding annual tax-bills issued for the tax on the said parcel, and in the tax-bill issued the first year shall also include interest on the whole of said amount . . . from the date of the aforesaid order . . . to the last day of October of the year of the date of such tax-bill . . . and . . . for each succeeding year shall include one year's interest on the whole of said amount . . . and shall so include such sums . . . until . . . ten . . . with interest have been paid." [1892, 418, §§ 5, 9.]

The owner of the land may at any time relieve his estate from incumbrance, by payment in full, or may release a portion of his estate, by a partial payment of the balance due, with the consent of the Mayor and Street Commissioners. [1892, 418, § 10.] All moneys paid on account

of these special assessments are applied to the payment of the interest of, or paid into, the sinking fund for the extinguishment of the debts contracted on account of the work for which the assessments were laid. [1891, 323, § 189.]

SIDEWALK ASSESSMENTS.

Chapter 401 of the Acts of 1892 applies to sidewalks in streets already constructed. This act provides that "the Mayor and Aldermen" may order "the Superintendent of Streets . . . to make a sidewalk" in such location, and of such materials, as they may deem expedient. [1892, 401, § 1.] The Superintendent apportions the cost to the several parcels of land, according to their frontage on the street in which the sidewalk is constructed. [1892, 401, § 3.] The order of the Mayor and Aldermen, and the apportionment of the Superintendent, in the operation of the law, take the place of the order and determination of the Street Commissioners, under the Act of 1891, as amended in 1892; otherwise, all proceedings, including the division of an unpaid assessment and the addition of interest thereto, are the same as when a street is constructed under the Board of Survey Act. This act [Chap. 401, 1892] was repealed by Chapter 437 of 1893, so that this department will have no connection with assessments for sidewalks built after the date of its passage, June 9, 1893.

SEWER ASSESSMENTS.

Chapter 402 of the Acts of 1892 applies to sewers in streets already built, and requires that when sewers are laid they shall be built when the Mayor and Aldermen so order, and be paid for by assessments based on frontage, made by the Superintendent of Streets [see Chap. 256 of the Acts of 1894]; and the machinery of this act is in all other respects made to conform to that of the Board of Survey Act, with the following exceptions: Only lands within one hundred and twenty-five feet of the way in which the sewer is laid are included in the assessment. [1892, 402, § 5; 1892, 418, §§ 5, 6, 8, 9.] A drain for any land outside the line of one hundred and twenty-five feet can only enter the sewer "after the amount to be paid for an entry has been fixed by the Mayor and Aldermen." [1892, 402, § 5.] Interest shall not begin to run upon sewer assessments until after the expiration of thirty days from the completion of the sewer on account of which the assessment is made. [Chapter 227, Acts 1894.] When a sewer assessment is laid upon a church estate, or upon any other "parcel of land

for which the owner is by law exempt from being taxed, as determined by the Assessors . . . on application to them " by such owner, the Collector is required to "suspend the collection of such assessment " until a new owner holds the land, when its amount is collected without interest. [1892, 402, § 4.] But if the owner of an estate where the collection of a sewer assessment has been suspended desires to enter the sewer, he can do so "after the amount to be paid for" such entry "has been fixed by the Mayor and Aldermen," and when the estate passes to another owner, the original assessment, "less any payment made for an entry" into the sewer, "becomes due and payable," and must be collected, as if the day when the fee passed from grantor to grantee "were the date of the passage of the . . . order for making the sewer." [1892, 402, §§ 4, 5.] As the law now stands, it must follow that if the amount then found to be due is not paid, it is to be collected as is provided for other unpaid sewer assessments; that is, by ten annual instalments with interest. Section 9, of Chapter 418, of the Acts of 1892 provides that when an unpaid special assessment is apportioned and added to a tax-bill, it may "be abated . . . as if a part of, and in the same manner as, the city taxes." In an opinion dated December 8, 1892, the Corporation Counsel states that the power to make an abatement of such an assessment "commences only when the . . . assessment is included in the tax-bill, and can only be exercised in curing mistakes in figures, facts, or the law, and confers upon " the Assessors "no power to abate for any other than a legal reason."

By Chapter 359 of the Acts of 1896, full power to abate sewer assessments is given to the Board of Street Commissioners, subject to the approval of the Mayor.

SPECIAL ASSESSMENTS.

Under the operation of the foregoing laws, the following amounts were certified to the Assessors by the City Collector, as remaining unpaid one year after the date of assessment:

Sidewalk assessments	\$372 67
For sewer assessments	\$95,570 12
Less amount paid before tax-bills were issued,	742 17
	<hr/>
	\$94,827 95

The several assessments were duly apportioned, and a sum equal to nine per cent. of each assessment with the required interest was included in the tax-bills which were issued for the tax on the estates which were liable.

The third apportionment of sewer assessments, certified in 1894, amounted to			\$4,179 75	
Interest			2,089 68	
			<hr/>	\$6,269 43
The third apportionment of sidewalk assessments, certi- fied in 1894, amounted to			\$6,475 65	
Interest			3,237 17	
			<hr/>	9,712 82
The second apportionment of sewer assessments, certified in 1895, amounted to			\$5,604 63	
Interest			2,802 52	
			<hr/>	8,407 15
The second apportionment of sidewalk assessments; cer- tified in 1895, amounted to,			\$166 51	
Interest			83 30	
			<hr/>	249 81
The second apportionment of assessments for street con- struction, certified in 1895, amounted to			\$2,168 68	
Interest			1,084 38	
			<hr/>	3,253 06
The apportionment of sewer assessments, certified in 1896, amounted to			\$8,534 09	
Interest			6,954 21	
			<hr/>	15,488 30
The apportionment of side- walk assessments, certified in 1896, amounted to			\$33 51	
Interest			69 46	
			<hr/>	102 97
Total amount committed to Collector				<hr/>
				\$43,483 54

Return of Assessed Polls to Registrars of Voters, 1896.

WARDS.	Regular.	Supplementary.	Total.
1	6,049	126	6,075
2	6,184	226	6,410
3	4,035	99	4,134
4	4,101	114	4,215
5	4,242	187	4,429
6	7,194	887	8,081
7	5,344	*740	*6,084
8	7,463	607	8,070
9	7,720	589	8,309
10	6,803	484	7,287
11	5,720	280	6,000
12	6,005	469	6,474
13	7,532	324	7,856
14	5,637	209	5,846
15	5,119	192	5,311
16	4,963	160	5,123
17	5,878	375	6,253
18	7,027	245	7,272
19	6,401	269	6,670
20	6,306	108	6,414
21	6,147	119	6,266
22	6,215	228	6,443
23	5,329	124	5,453
24	6,199	140	6,339
25	4,864	100	4,964
Totals	148,477	†7,401	†155,878

* Additional Sup. Ward 7, *Ward 7, add 25.
add 25.

†7,426

†155,903

For the purpose of carrying out the provisions of Chapter 61 of the Acts of 1895, in relation to the assessment of persons not assessed a poll tax in the regular assessment, the Board held fifteen evening sessions previous to the close of registration in addition to their regular daily sessions.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The appropriation was	\$148,743 43
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals have amounted to	<u>148,743 43</u>

Respectfully submitted,

JOSHUA S. DUNCKLEE, *Chairman*,
 FRANK A. DREW, *Secretary*,
 JOHN J. MURPHY,
 JOHN PIERCE,
 JOHN M. MAGUIRE,
 GEORGE A. COMINS,
 EDWARD B. DAILY,
 SAMUEL HICHBORN,
 E. MERTAIN HATCH,
Assessors of the City of Boston.

APPENDIX.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED THERE TO FOR THE ASSESSMENT OF MAY 1, 1896.

District 1. — The whole of Ward 1. First Assistant Assessor, Charles A. Tilden ; Second Assistant Assessor, Charles W. Odiorne.

District 2. — The whole of Ward 2. First Assistant Assessor, Thomas O. McEnaney ; Second Assistant Assessor, John C. Nute.

District 3. — The whole of Ward 3. First Assistant Assessor, John J. Tague ; Second Assistant Assessor, Benjamin F. Bowditch.

District 4. — The whole of Ward 4. First Assistant Assessor, Dennis G. Quirk ; Second Assistant Assessor, Charles W. Pearson.

District 5. — The whole of Ward 5. First Assistant Assessor, John Bryant ; Second Assistant Assessor, Patrick Sullivan.

District 6. — That part of Ward 6 lying northerly of a line beginning at the junction of Travers and Beverly streets ; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover, and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Timothy J. Murphy ; Second Assistant Assessor, Frank J. Enos.

District 7. — That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets ; thence through the centre lines of Washington, Hanover, and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, William H. Cundy ; Second Assistant Assessor, Allen J. McIntyre.

District 8. — That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Travers and Beverly streets ; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover, and Washington streets to the boundary line of Ward 7. First Assistant Assessor, Edwin R. Spinney ; Second Assistant Assessor, Edward A. Rogan.

District 9. — That part of Ward 7 lying northerly and easterly of a line beginning at the Mt. Washington-avenue bridge ; thence by the centre lines of Mt. Washington avenue, Kneeland, Albany, Kingston, Summer, and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Nathan P. Ryder ; Second Assistant Assessor, Henry J. Ireland.

District 10. — That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets ; thence by the centre lines of Eliot, Kneeland, Albany, Kingston,

Summer, and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Charles B. Hunting; Second Assistant Assessor, Howard E. Ackers.

District 11. — That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot and Kneeland streets and Mt. Washington avenue to Fort Point channel. First Assistant Assessor, George W. Carr; Second Assistant Assessor, Cornelius J. McGillicuddy.

District 12. — That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, Daniel A. Downey; Second Assistant Assessor, Jacob Charak.

District 13. — That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, Thomas C. Butler; Second Assistant Assessor, Bernard J. McGowan.

District 14. — The whole of Ward 9. First Assistant Assessor, John J. Gartland; Second Assistant Assessor, Frederick A. H. Bennett.

District 15. — That part of Ward 10 lying southerly and easterly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, Patrick D. Sullivan; Second Assistant Assessor, George W. Marr.

District 16. — That part of Ward 10 lying northerly and westerly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, Charles O. Burrill; Second Assistant Assessor, John D. Kelly.

District 17. — That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, Frederick H. Temple; Second Assistant Assessor, James E. Gray.

District 18. — That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, George Warren; Second Assistant Assessor, Joseph S. Reynolds.

District 19. — The whole of Ward 12. First Assistant Assessor, Henry S. Harris; Second Assistant Assessor, Charles J. McHugh.

District 20. — The whole of Ward 13. First Assistant Assessor, Roger H. Scannell; Second Assistant Assessor, Joseph Mullen.

District 21. — The whole of Ward 14. First Assistant Assessor, John C. Cook; Second Assistant Assessor, Henry J. McKee.

District 22. — The whole of Ward 15. First Assistant Assessor, James P. Fox; Second Assistant Assessor, William A. Wilson.

District 23. — That part of Ward 16 lying northerly and easterly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, James I. Moore; Second Assistant Assessor, William G. Bail.

District 24. — That part of Ward 16 lying southerly and westerly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, Charles H. Snow; Second Assistant Assessor, John S. McDonough.

District 25. — The whole of Ward 17. First Assistant Assessor, Thomas H. Bond; Second Assistant Assessor, William Burns.

District 26. — The whole of Ward 18. First Assistant Assessor, Edward W. Dolan; Second Assistant Assessor, John P. Geishecker.

District 27. — That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue, Tremont street, and the centre line of the location of the Providence Division of the New York, New Haven, & Hartford Railroad to Prentiss street. First Assistant Assessor, Henry L. Carter; Second Assistant Assessor, John J. Sullivan.

District 28. — That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue and Tremont street, and the centre line of the location of the Providence Division of the New York, New Haven, and Hartford Railroad to Prentiss street. First Assistant Assessor, Robert Culbert; Second Assistant Assessor, John J. Capelle.

District 29. — That part of Ward 20 lying northerly and easterly of a line beginning at the junction of Quincy and Columbia streets; thence by the centre lines of Columbia, Barrington, and Bowdoin streets, Geneva avenue, and Park street to the boundary line of Ward 24. First Assistant Assessor, John H. Donovan; Second Assistant Assessor, Richard W. Smith.

District 30. — That part of Ward 20 lying southerly and westerly of a line beginning at the junction of Quincy and Columbia streets; thence by the centre lines of Columbia, Barrington, and Bowdoin streets, Geneva avenue, and Park street to the boundary line of Ward 24. First Assistant Assessor, William B. Smart; Second Assistant Assessor, Duncan Robinson.

District 31. — That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the centre lines of Washington, Dale, Warren, and Savin streets to the boundary line of Ward 16. First Assistant Assessor, Alonzo F. Andrews; Second Assistant Assessor, Gerhard Kranefuss.

District 32. — That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets; thence through Washington, Dale, Warren, and Savin streets to the boundary line of Ward 16. First Assistant Assessor, John H. Griggs; Second Assistant Assessor, Edward Seaver.

District 33. — That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven, & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, Franklin P. Daly; Second Assistant Assessor, Walter E. Merriam.

District 34. — That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven, & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, Frank S. Pratt; Second Assistant Assessor, Owen A. Magee.

District 35. — That part of Ward 23 lying northerly and westerly of a line beginning at the boundary line between Boston and Newton; thence by the centre lines of Baker, Gardner, and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven, & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven, & Hartford Railroad to Green street. First Assistant Assessor, Edward P. Butler; Second Assistant Assessor, Oscar N. Fossett.

District 36. — That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the centre lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven, & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven, & Hartford Railroad to Green street. First Assistant Assessor, John H. Giblin; Second Assistant Assessor, Dexter C. Whittemore.

District 37. — That part of Ward 23 lying southerly of a line beginning at the boundary line between Newton and Boston; thence by the centre lines of Baker, Gardner, and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, the centre lines of Dudley avenue, Norfolk and Kittredge streets, and Metropolitan avenue to the boundary line of Hyde Park. First Assistant Assessor, Michael F. Dolan; Second Assistant Assessor, Warren S. Davis.

District 38. — That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the centre lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams, and Granite streets to

the ward line in Neponset river. First Assistant Assessor, Richardson Hutchinson ; Second Assistant Assessor, William A. Chamberlain.

District 39. — That part of Ward 24 lying within the following-described lines: Beginning at the boundary line between Boston and Milton ; thence by the centre lines of Washington, Morton, Corbett, Norfolk, and Centre streets, Dorchester avenue, Ashmont, Carruth, New Minot, Adams, and Granite streets to the boundary line between Boston and Milton ; thence by said boundary line to the point of beginning. First Assistant Assessor, William D. Lang ; Second Assistant Assessor, James Warren.

District 40. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street ; thence by the centre lines of Norfolk, Corbett, Morton, and Washington streets to the boundary line between Boston and Milton. First Assistant Assessor, Henry Pierce ; Second Assistant Assessor, John A. Dillon.

District 41. — That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown ; thence by the centre lines of North Beacon, Parsons, Washington, and Cambridge streets to Charles river. First Assistant Assessor, Benjamin M. Fiske ; Second Assistant Assessor, Patrick F. Carley.

District 42. — That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston ; thence by the centre lines of Cambridge, Washington, Parsons, and North Beacon streets to Charles river. First Assistant Assessor, George W. Warren ; Second Assistant Assessor, J. Harris Aubin.

TABLE A.

Total Valuation of the City, the Amount of Taxes as shown in the Warrant to the Collector, the Rate of Taxation on each \$1,000, and the Number of Polls as determined by the Board of Assessors, when the Rate of Taxation was fixed for 1891 to 1896, both years inclusive.

YEAR.	Polls.	Valuation.	Rate.	Tax including Overlay.
1891	Female, 411 Male, 132,809	\$855,069,415	\$12 60	\$11,039,689 12
1892	Female, 735 Male, 136,375	893,975,704	12 90	11,805,404 08
1893	139,703	924,093,751	12 80	12,107,806 00
1894	139,789	928,109,042	12 80	12,159,373 00
1895	142,460	951,367,928	12 80	12,462,420 48
1896	148,477	981,269,914	12 90	12,955,335 88

TABLE B.

WARD.	YEAR.	Value of Land.	Value of Buildings.	Total.	WARD.	YEAR.	Value of Land.	Value of Buildings.	Total.
1	1895	\$4,432,050	\$6,649,200	\$11,081,250	14	1895	\$4,984,800	\$8,839,900	\$13,824,700
	1894	4,366,750	6,341,900	10,708,650		1894	4,968,200	8,698,400	13,666,600
	1893	4,334,175	6,025,000	10,359,175		1893	4,573,400	8,970,300	13,543,700
	1892	4,324,375	5,737,500	10,061,875		1892	4,920,000	8,326,300	13,246,300
	1891	4,281,675	5,344,600	9,626,275		1891	5,033,100	7,934,300	12,967,400
2	1895	4,840,550	5,530,150	10,370,700	15	1895	3,418,900	4,794,900	8,213,800
	1894	4,849,200	5,441,000	10,290,200		1894	3,267,600	4,631,200	7,898,800
	1893	4,798,300	5,271,800	10,070,100		1893	3,278,500	4,480,100	7,758,600
	1892	4,807,800	5,232,400	10,040,200		1892	3,180,100	4,325,300	7,505,400
	1891	4,792,500	5,152,100	9,944,600		1891	3,093,300	4,179,200	7,272,500
3	1895	4,029,400	3,804,900	7,834,300	16	1895	9,008,200	7,654,200	16,662,400
	1894	3,995,000	3,719,000	7,714,000		1894	9,055,900	7,426,800	16,482,700
	1893	3,980,100	3,649,100	7,629,200		1893	9,062,500	7,392,400	16,454,900
	1892	3,914,100	3,075,200	6,989,300		1892	8,636,100	7,388,800	16,024,900
	1891	3,386,400	3,019,100	6,405,500		1891	8,391,000	7,099,200	15,490,200
4	1895	5,842,800	4,208,400	10,051,200	17	1895	7,693,400	10,822,000	18,515,400
	1894	5,579,100	4,081,600	9,660,700		1894	7,696,500	10,789,800	18,486,300
	1893	4,890,000	3,927,400	8,817,400		1893	7,696,400	10,780,500	18,476,900
	1892	4,544,500	3,731,800	8,276,300		1892	7,486,600	10,139,800	17,626,400
	1891	4,498,700	3,446,500	7,945,200		1891	7,325,300	9,710,500	17,035,800
5	1895	6,748,800	5,304,700	12,053,500	18	1895	8,048,700	11,896,800	19,945,500
	1894	6,687,600	5,065,600	11,753,200		1894	8,016,400	11,810,800	19,827,200
	1893	6,696,900	4,962,100	11,659,000		1893	7,962,400	11,794,100	19,756,500
	1892	6,659,300	4,801,900	11,461,200		1892	7,927,500	11,722,100	19,649,600
	1891	6,501,350	4,807,650	11,309,000		1891	7,064,000	11,909,000	18,973,000
6	1895	31,151,700	16,889,300	51,041,000	19	1895	7,315,000	6,810,200	14,125,200
	1894	32,305,200	16,504,800	48,810,000		1894	6,898,100	6,983,500	13,881,600
	1893	32,291,200	16,176,200	48,467,400		1893	6,881,200	6,864,700	13,745,900
	1892	30,217,800	16,133,600	46,351,400		1892	6,800,300	6,665,800	13,466,100
	1891	29,204,300	15,558,300	44,762,600		1891	6,517,900	6,459,100	12,977,000
7	1895	26,263,000	11,361,900	37,624,900	20	1895	8,710,900	12,531,200	21,242,100
	1894	23,788,200	11,196,100	34,984,300		1894	8,449,600	11,895,700	20,345,300
	1893	23,203,400	10,980,400	34,183,800		1893	8,229,400	11,014,400	19,243,800
	1892	21,190,700	10,846,200	32,036,900		1892	7,891,400	9,893,200	17,784,600
	1891	20,518,600	10,557,700	31,076,300		1891	7,691,100	9,288,600	16,979,700
8	1895	5,272,100	4,930,500	10,202,600	21	1895	12,670,400	17,555,700	30,226,100
	1894	5,051,600	4,713,200	9,764,800		1894	12,224,000	16,929,000	29,153,000
	1893	4,946,300	3,984,300	8,930,600		1893	11,994,000	16,277,200	28,271,200
	1892	4,839,800	3,910,200	8,750,000		1892	11,722,700	15,395,900	27,118,600
	1891	4,666,800	3,894,100	8,560,900		1891	11,402,600	14,686,800	26,089,400
9	1895	8,928,000	8,253,600	17,181,600	22	1895	26,825,100	13,763,400	40,588,500
	1894	8,857,100	8,224,400	17,081,500		1894	26,123,000	12,606,000	38,729,000
	1893	8,812,300	8,175,300	16,987,600		1893	24,836,900	11,397,200	36,234,100
	1892	8,602,200	8,226,200	16,828,400		1892	23,956,200	10,283,700	34,239,900
	1891	8,390,100	8,225,400	16,615,500		1891	23,098,300	9,032,700	32,131,000
10	1895	102,216,700	30,150,300	132,367,000	23	1895	15,383,400	14,758,900	30,142,300
	1894	101,457,600	29,814,400	131,272,000		1894	14,457,100	13,937,900	28,395,000
	1893	101,845,100	29,011,400	130,856,500		1893	13,045,100	12,991,000	26,036,100
	1892	97,582,000	29,670,200	127,252,200		1892	11,902,300	12,126,400	24,028,700
	1891	92,520,100	28,537,100	121,057,200		1891	11,477,500	11,222,300	22,699,800
11	1895	49,602,100	43,305,400	92,907,500	24	1895	17,221,300	24,142,400	41,363,700
	1894	49,137,600	42,947,800	92,085,400		1894	15,624,000	21,780,900	37,404,900
	1893	49,106,000	42,644,600	91,750,600		1893	14,879,000	20,187,600	35,066,600
	1892	47,046,300	41,320,200	88,366,500		1892	13,760,200	18,295,700	32,055,900
	1891	43,280,700	40,384,300	83,665,000		1891	12,730,000	16,543,000	29,273,000
12	1895	39,776,800	22,546,600	62,323,400	25	1895	11,109,300	8,089,300	19,198,600
	1894	39,179,200	22,131,900	61,311,100		1894	10,870,600	7,668,600	18,539,200
	1893	38,952,400	21,706,000	60,658,400		1893	10,456,400	6,999,700	17,456,100
	1892	37,801,400	21,490,500	59,291,900		1892	10,045,500	6,377,900	16,423,400
	1891	36,816,100	20,578,400	57,394,500		1891	9,234,900	5,558,600	14,793,500
13	1895	9,201,500	6,462,300	15,663,800	Totals.	1896	447,169,700	323,092,000	770,261,700
	1894	9,227,700	6,270,700	15,498,400		1895	433,694,900	311,056,150	744,751,050
	1893	9,094,000	6,254,100	15,348,100		1894	422,132,850	301,611,000	723,743,850
	1892	9,411,000	5,992,900	15,403,900		1893	417,280,175	290,482,100	707,762,275
	1891	9,383,500	5,810,000	15,193,500		1892	399,170,175	281,109,700	680,279,875
						1891	381,299,825	268,938,550	650,238,375

TABLE C.

WARDS.	Total Polls	Of which Polls only.	Poll-tax Pay- ers owning Property.	Residents on Property. Individuals.	Non-residents on property. Individuals.	Resident Firms, Trustees, all others, on Property.	Non-resident Firms, Trustees, all others, on Property.
1	6,049	5,123	926	1,891	304	220	29
2	6,184	5,666	518	1,169	171	253	24
3	4,035	3,601	434	839	99	162	6
4	4,101	3,640	461	934	186	246	12
5	4,242	3,918	324	701	63	244	12
6	7,194	6,709	485	1,483	84	2,266	8
7	5,344	5,150	194	669	647	2,172	86
8	7,463	6,937	526	800	220	413	49
9	7,720	7,341	379	978	76	347	4
10	6,803	6,223	580	1,360	166	374	17
11	5,720	4,184	1,536	2,734	299	1,343	100
12	6,005	5,370	635	1,532	67	381	8
13	7,532	7,207	325	877	43	325	5
14	5,637	5,075	562	1,132	55	294	12
15	5,119	4,475	644	1,476	63	131	20
16	4,963	4,375	588	1,595	60	171	5
17	5,878	5,404	474	1,156	60	236	
18	7,027	6,587	440	873	77	319	7
19	6,401	5,844	557	1,442	91	212	5
20	6,306	5,198	108	2,814	98	467	25
21	6,147	5,179	968	2,186	91	497	8
22	6,215	5,337	878	1,972	82	400	11
23	5,329	3,940	1,389	3,132	310	418	15
24	6,199	5,016	1,183	2,962	206	518	15
25	4,864	4,055	809	1,477	177	276	12
Totals	148,477	131,554	15,923	38,184	3,795	12,685	495

TABLE D.

POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

Population by State census of 1875 — 341,919. United States census of 1880 — 362,839. State census of 1885 — 390,393. United States census of 1890 — 448,477. State census of 1895 — 494,205.

Valuation and Rate.					Gain or Loss as compared with preceding Year.				
YEAR. ¹	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		TOTAL.
					Increase.	Decrease.	Increase.	Decrease.	
1876	\$526,157,900	\$222,838,310	\$748,996,210	\$12 70	. . . . .	\$32,783,100	. . . . .	\$12,182,585	\$44,965,685
1877	481,407,200	205,433,386	686,840,586	13 10	. . . . .	44,750,709	. . . . .	17,404,924	62,155,624
1878	440,375,900	190,070,966	630,446,866	12 80	. . . . .	41,031,300	. . . . .	15,362,420	56,393,720
1879	428,777,000	184,545,692	613,322,692	12 50	. . . . .	11,598,900	. . . . .	5,525,274	17,124,174
1880	437,370,100	202,092,395	639,462,495	15 20	\$8,593,100	. . . . .	\$17,546,703	. . . . .	\$26,139,803
1881	455,388,600	210,165,997	665,554,597	13 90	18,018,500	. . . . .	8,073,502	. . . . .	26,092,102
1882	467,704,150	204,703,812	672,407,962	15 10	12,315,550	. . . . .	. . . . .	5,462,185	6,853,365
1883	478,318,900	204,113,771	682,432,671	14 50	10,614,750	. . . . .	. . . . .	590,041	10,024,709
1884	488,130,600	194,526,058	682,656,658	17 00	9,811,700	. . . . .	. . . . .	9,587,713	223,987
1885	495,973,400	189,605,672	685,579,072	12 80	7,842,800	. . . . .	. . . . .	4,920,386	2,922,414
1886	517,503,275	193,118,060	710,621,335	12 70	21,529,875	. . . . .	3,512,388	. . . . .	25,042,263
1887	547,171,175	200,471,342	747,642,517	13 40	29,667,900	. . . . .	7,353,282	. . . . .	37,021,182
1888	563,013,275	201,439,273	764,452,548	13 40	15,842,100	. . . . .	967,931	. . . . .	16,810,031
1889	593,799,975	201,633,769	795,433,744	12 90	30,786,700	. . . . .	194,496	. . . . .	30,981,196
1890	619,990,275	202,051,525	822,041,800	13 30	26,190,300	. . . . .	417,756	. . . . .	26,608,056
1891	650,238,375	204,831,040	855,069,415	12 60	30,248,100	. . . . .	2,779,515	. . . . .	33,027,615
1892	680,279,875	213,695,829	893,975,704	12 90	30,041,500	. . . . .	8,864,788	. . . . .	38,906,288
1893	707,762,275	216,331,476	924,093,751	12 80	27,482,400	. . . . .	2,635,648	. . . . .	30,118,048
1894	723,743,850	204,365,192	928,109,042	12 80	15,981,575	. . . . .	. . . . .	10,974,800	4,015,291
1895	744,751,050	206,616,878	951,367,928	12 80	21,007,200	. . . . .	2,251,686	. . . . .	23,258,886
1896	770,261,700	211,008,213	981,269,914	12 90	25,510,650	. . . . .	4,391,335	. . . . .	29,902,005

¹ Included in the total valuation of 1865, and all subsequent years, was an assessment upon corporations chartered by the Commonwealth of Massachusetts, for real estate and machinery. The last item is taxed as personal, and is the only personal estate taxable by local assessors to a Massachusetts corporation.

In 1882, 175 corporations were assessed as follows:

	Real Estate.	Machinery.	Total.
" 1882, 175 corporations	\$45,754,600	\$3,275,300	\$49,029,900
" 1883, 198	46,727,300	4,421,100	51,148,400
" 1884, 215	47,866,200	4,705,900	52,572,100
" 1885, 228	48,556,800	5,249,000	53,805,800
" 1886, 226	50,003,400	5,505,300	55,508,700
" 1887, 225	52,633,600	5,254,000	57,887,600
" 1888, 228	53,358,300	5,941,900	59,300,200
" 1889, 225	59,538,900	5,860,100	65,399,000
" 1890, 235	61,28,200	70,486,500	70,486,500
" 1891, 235	69,634,000	5,864,800	75,498,800
" 1892, 236	71,906,800	6,421,100	78,327,900

In 1893, 251 corporations were assessed as follows:

" 1894, 269	"	"	\$74,882,200	\$7,259,100	\$82,141,300
" 1895, 279	"	"	80,571,000	8,101,500	88,672,500
" 1896, 287	"	"	82,453,650	9,017,000	91,470,650
	"	"	83,740,200	11,514,200	95,254,400

The City of Charlestown and Towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874. Valuation of Charlestown in 1873 was \$26,016,100 real, \$9,273,582 personal; total, \$35,289,682 00

Valuation of West Roxbury in 1873 was \$16,234,350 real, \$5,894,250 personal; total, \$22,148,600 00

Valuation of Brighton in 1873 was \$11,964,430 real, \$2,584,081 personal; total, \$14,548,531 00

By the U.S. census of 1870, the population of Charlestown was 28,323

" " " " West Roxbury " 8,683

" " " " Brighton " 4,967

The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was \$765,818,213.

² In consequence of the Act of 1881 [taking effect in 1882], exempting money loaned on mortgage of real estate, the personal estate valuation receded, notwithstanding large gains were made upon the other items of personal estate.

TABLE E.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the City of Boston, as of the first day of May, for Thirty-five Years, 1862 to 1896 inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each Period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. of Increase or Decrease in ten years.
1862 and 1872 ¹ . . .	\$276,217,000	\$682,724,300	\$406,507,300	. . . . .	147.16
1863 and 1873	302,507,200	693,831,400	391,324,200	. . . . .	129.36
1864 and 1874 ³ . . .	332,449,900	798,755,050	466,305,150	. . . . .	140.26
1865 and 1875	371,892,775	793,961,895	422,069,120	. . . . .	113.49
1866 and 1876	415,362,345	748,996,210	333,633,865	. . . . .	80.
1867 and 1877	444,946,100	686,840,586	241,894,486	. . . . .	54.37
1868 and 1878 ¹ . . .	493,573,700	630,446,866	136,873,166	. . . . .	27.73
1869 and 1879	549,511,600	613,322,691	63,811,091	. . . . .	11.61
1870 and 1880 ² . . .	584,089,400	639,462,495	55,373,095	. . . . .	9.48
1871 and 1881	612,663,550	665,554,597	52,891,047	. . . . .	8.63
1872 and 1882	682,724,300	672,497,962	. . . . .	\$10,226,339	1.50
1873 and 1883	693,831,400	682,432,671	. . . . .	11,398,729	1.64
1874 and 1884 ³ . . .	798,755,050	682,656,657	. . . . .	116,098,393	14.53
1875 and 1885	793,961,895	685,579,072	. . . . .	108,382,823	13.62
1876 and 1886	748,996,210	710,621,360	. . . . .	38,374,850	5.12
1877 and 1887	686,840,586	747,642,517	60,801,931	. . . . .	8.85
1878 and 1888	630,446,866	764,452,548	134,005,682	. . . . .	21.25
1879 and 1889	613,322,691	795,433,744	182,111,053	. . . . .	29.69
1880 and 1890	639,462,495	822,041,800	182,579,305	. . . . .	28.55
1881 and 1891	665,554,597	855,069,415	189,514,818	. . . . .	28.47
1882 and 1892	672,497,962	893,975,704	221,477,742	. . . . .	32.93
1883 and 1893	682,432,671	924,093,751	241,661,080	. . . . .	35.41
1884 and 1894	682,656,657	928,109,042	245,452,447	. . . . .	35.95
1885 and 1895	685,579,072	951,367,928	265,788,856	. . . . .	38.76
1886 and 1896	710,621,335	981,269,914	270,648,579	. . . . .	38.08

¹ The City of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

² The Town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

³ The City of Charlestown, with a valuation of \$35,289,682, the Town of West Roxbury, with \$22,148,600 valuation, and the Town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE F.

AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

The several amounts are those of the warrants of State, County, and City authorities to the Assessors. For detail see page 2.

The warrant to the Collector determines the rate of taxation, for amount of which see page 2.

YEAR.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per \$1,000.		TOTAL.
				State.	City and County.	
1877	\$619,110	\$8,135,104	\$8,754,214	\$0 93	\$12 17	\$13 10
1878	412,740	7,466,410	7,879,150	0 67	12 13	12 80

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			TOTAL.
					State.	County.	City.	
1879 ¹ .	\$206,370	\$369,200	\$6,916,940	\$7,492,510	\$0 20	\$0 46	\$11 84	\$12 50
1880 .	619,110	260,000	8,587,786	9,466,896	0 86	0 27	14 07	15 20
1881 .	619,110	260,000	8,173,282	9,052,392	0 81	0 25	12 84	13 90
1882 .	825,480	291,200	8,798,073	9,914,753	1 12	0 29	13 69	15 10
1883 .	578,055	291,200	8,778,556	9,647,811	0 72	0 28	13 50	14 50
1884 .	770,740	301,600	10,216,029	11,288,369	1 00	0 29	15 71	17 00
1885 .	578,055	301,600	7,814,092	8,693,747	0 71	0 27	11 82	12 80
1886 .	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65	12 70
1887 .	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83	13 40
1888 .	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69	13 40
1889 .	² 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27	12 90
1890 .	673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76	13 30
1891 .	581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50	12 60
1892 .	680,744	804,294	9,881,451	11,366,489	0 63	0 77	11 50	12 90
1893 .	964,336	808,377	9,900,660	11,673,373	0 92	0 75	11 13	12 80
1894 .	811,337	867,396	10,034,358	11,713,091	0 75	0 81	11 24	12 80
1895 .	652,490	924,725	10,489,653	12,066,868	0 55	0 85	11 40	12 80
1896 .	702,379	942,879	10,837,292	12,482,550	0 58	0 84	11 48	12 90

¹ Chap. 299 of the Acts of the year 1879 (now Sect. 48 of Chap. 11, Public Statutes) required that the State Tax and County Tax should be assessed on polls, *provided* that each of such taxes shall not exceed the sum of one dollar (two dollars for the entire tax upon each poll). The excess above the amount so raised must be assessed on property. In the above table the sums stated in the columns of STATE TAX and COUNTY TAX, respectively, are the whole amounts required to be raised, and the figures in the columns of RATE show the amount per \$1,000 for which *property* was assessed to make up the deficiency after the polls had been assessed at one dollar each for State and County purposes.

² The amount of the State Tax for the year 1889, and of those following, includes the special assessments for Armories, Metropolitan Sewers, and the Abolition of Grade Crossings, with the exception of 1896, in which the sewerage assessment does not appear.

TABLE G.

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN BOSTON MAY 1, 1896.

VALUE.	No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000	2,541		
" \$1,000 and less than \$2,000	8,060		
" 2,000 " " 3,000	10,624		
" 3,000 " " 4,000	9,461		
" 4,000 " " 5,000	7,190		4
" 5,000 " " 6,000	4,991	1	12
" 6,000 " " 7,000	3,455	1	9
" 7,000 " " 8,000	2,368		13
" 8,000 " " 9,000	1,896		10
" 9,000 " " 10,000	1,580		21
" 10,000 " " 11,000	1,074	3	19
" 11,000 " " 12,000	772	1	18
" 12,000 " " 13,000	611	1	11
" 13,000 " " 14,000	459		11
" 14,000 " " 15,000	380	3	13
" 15,000 " " 16,000	379		23
" 16,000 " " 17,000	332		12
" 17,000 " " 18,000	260		9
" 18,000 " " 19,000	250	1	14
" 19,000 " " 20,000	185		15
" 20,000 " " 21,000	197		11
" 21,000 " " 22,000	163	2	8
" 22,000 " " 23,000	137		8
" 23,000 " " 24,000	115		11
" 24,000 " " 25,000	113	3	8
" 25,000 " " 26,000	135		11
" 26,000 " " 27,000	97		7
" 27,000 " " 28,000	86		9
" 28,000 " " 29,000	85		5
" 29,000 " " 30,000	65		7
" 30,000 " " 31,000	84	2	8
" 31,000 " " 32,000	76	2	6
" 32,000 " " 33,000	51		4
" 33,000 " " 34,000	44		8
" 34,000 " " 35,000	53		4
" 35,000 " " 36,000	55		5
" 36,000 " " 37,000	47		7
" 37,000 " " 38,000	38		2
" 38,000 " " 39,000	38		3
" 39,000 " " 40,000	30		1
" 40,000 " " 41,000	42	2	5
" 41,000 " " 42,000	22		3
" 42,000 " " 43,000	26	3	1
" 43,000 " " 44,000	26		2
" 44,000 " " 45,000	23		6
" 45,000 " " 46,000	17		1
" 46,000 " " 47,000	19		1
" 47,000 " " 48,000	25		1
" 48,000 " " 49,000	21		1
" 49,000 " " 50,000	16		1
" 50,000 " " 51,000	29	1	
" 51,000 " " 52,000	24		1
" 52,000 " " 53,000	14		1
" 53,000 " " 54,000	19		2
" 54,000 " " 55,000	27	2	
" 55,000 " " 56,000	13		2
" 56,000 " " 57,000	19	1	2
" 57,000 " " 58,000	11		2
" 58,000 " " 59,000	9		1
" 59,000 " " 60,000	16		
" 60,000 " " 61,000	10	2	2
" 61,000 " " 62,000	6	1	1
" 62,000 " " 63,000	4		1
" 63,000 " " 64,000	4		
" 64,000 " " 65,000	8		2
" 65,000 " " 66,000	10	2	3
" 66,000 " " 67,000	6		1
Carried forward	59,043	34	390

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN
BOSTON, MAY 1, 1896. — Continued.

VALUE.				No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>				59,043	34	390
Value \$67,000 and less than \$68,000				10		1
" 68,000 " " " 69,000				2	1	2
" 69,000 " " " 70,000						2
" 70,000 " " " 71,000				7	1	
" 71,000 " " " 72,000				7		
" 72,000 " " " 73,000				10		
" 73,000 " " " 74,000				3		1
" 74,000 " " " 75,000				2	1	
" 75,000 " " " 76,000				7	1	
" 76,000 " " " 77,000				5		
" 77,000 " " " 78,000				1		
" 78,000 " " " 79,000				4	1	
" 79,000 " " " 80,000				1	1	1
" 80,000 " " " 81,000				1		2
" 81,000 " " " 82,000				3		2
" 82,000 " " " 83,000				3		
" 83,000 " " " 84,000				3	1	
" 84,000 " " " 85,000				2		1
" 85,000 " " " 86,000					1	1
" 86,000 " " " 87,000				1		
" 87,000 " " " 88,000				11		
" 88,000 " " " 89,000				1		
" 89,000 " " " 90,000				2	1	2
" 90,000 " " " 91,000					1	4
" 91,000 " " " 92,000				2	2	2
" 92,000 " " " 93,000				3		1
" 93,000 " " " 94,000				4		1
" 94,000 " " " 95,000				2		
" 95,000 " " " 96,000						
" 96,000 " " " 97,000				1		
" 97,000 " " " 98,000					1	2
" 98,000 " " " 99,000						
" 99,000 " " " 100,000				1	1	2
39 Beacon Street	100,000			3		2 { Hotel Grosvenor. Cambridge, corner Charles Street.
100 Beacon Street						
290 Commonwealth Avenue						
20 Gloucester Street	101,000			1		2 { Hotel Oregon. Hotel Wilton.
45 Beacon Street	103,000			2		1 Hotel Comfort.
347 Beacon Street						
412 Beacon Street	104,000			1	1	Alpha Hotel.
	107,000					1 Hotel Kempton.
	109,000					
	110,000				2	2 { Hotel Raleigh. Hotel Graffam. Hotel Bellevue. Albany House.
	111,000					2 { 991 Washington Street. Hotel Norwood.
257 Commonwealth Avenue	112,000			1		
1 Park Street	113,000			1		
190 Kneeland Street	114,000			3		1 Hotel Adelphi.
5 Commonwealth Avenue						
274 Beacon Street						
199 Commonwealth Avenue	115,000			1		2 { Hotel Norwood. Hotel Van Renssalaer.
273 Commonwealth Avenue	117,000			2		
224 Marlboro Street						
	120,000				1	1 { Essex House. Commonwealth Avenue, corner Berkeley Street.
287 Commonwealth Avenue	121,000			1		1 Hotel Westland.
	123,000					1 Hotel Ericson.
	124,000				1	New Marlboro Hotel.
	125,000					2 { Hotel Imperial. Hotel Edinburgh.
261 Clarendon Street	128,000			1		
	129,000					
	130,000				1	1 Hotel Winthrop.
	132,000					1 Bixby House. Hotel Lafayette.
<i>Carried forward</i>				59,159	54	437

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN
BOSTON, MAY 1, 1896. — *Concluded.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	59,159	54	437
32 Hereford Street 133,000	1		2 { Marlboro Street, corner Massachusetts Avenue. Hotel Bartol.
27 Commonwealth Avenue . 135,000	1		1 805 Washington Street.
138,000			1 Hotel Royal.
139,000			1 { Hotel Colonial.
8 Park Street 140,000	1	1	1 { Falmouth House.
141,000		1	Hotel Clinton.
270 Beacon Street 142,000	1		
299 Berkeley Street } 145,000	2		1 Hotel Chesterfield.
22 Fairfield Street }			1 Hotel Windsor.
17 Gloucester Street 150,000	1		
29 Beacon Street } 155,000	2		
30 Beacon Street }			
156,000			1 Hotel Waquoit.
160,000			1 Hotel Windemeré.
162,000			1 Hotel Austerfield.
165,000			1 Exeter Chambers.
170,000			1 Hotel Clifton.
42 Beacon Street 172,000	1		
448 Beacon Street 174,000	1		
66 Beacon Street 177,000	1		
180,000			1 Hotel Belvoir.
185,000			1 Hotel Hamilton.
186,000		1	1 { Coolidge House.
190,000			1 { Hotel Ludlow.
196,000			1 Hotel Dartmouth.
355 Commonwealth Avenue . 200,000	1		1 Hotel Sanford.
201,000			1 Waverley House.
203,000		1	1 Hotel Abbotsford.
12 Arlington Street 205,000	1		Hotel Bowdoin.
213,000		1	
217,000			Hotel Plaza.
306 Dartmouth Street 224,000	1		1 Hotel Cluny.
228,000		1	
229,000		1	Boston Tavern.
217 Commonwealth Avenue . 232,000	1		New England House.
235,000			
366 Commonwealth Avenue . 237,000	1		1 Continental Block.
243,000		1	
245,000		1	Crawford House.
249,000		1	Brigham's Hotel.
264,000		1	Hotel Reynolds.
270,000		2	{ Hotel Bristol.
275,000		1	{ 191 Commonwealth Ave.
278,000		1	Castle Square Hotel.
286,000		1	Empire Hotel.
296,000		1	Clark's Hotel.
Hotel Kensington 300,000	2	1	1 The Warren.
310,000		1	{ Revere House.
315,000		1	{ Hotel Ilkley.
325,000		1	{ The Victoria.
344,000		1	{ The Langham.
350,000		1	1 Hoffman House.
375,000		1	1 Huntington Hotel.
417,000		2	{ The Tudor.
495,000		1	{ Hotel Oxford.
560,000		1	American House.
580,000		1	Copley Square Hotel.
582,000		1	1 Hotel Charlesgate.
650,000		1	1 Hotel Savoy.
686,000		1	1 Hotel Berkeley.
773,000		1	1 Hotel Pelham.
880,000		1	Hotel Thorndike.
1,094,000		2	Quincy House.
		1	Hotel Vendome.
			Hotel Brunswick.
			United States Hotel.
			{ Adams House.
			{ Young's Hotel.
			Parker House.
Grand totals	59,176	80	471

TABLE H.
STATISTICS OF BOSTON, MAY 1, 1896.

WARD.	Number of Dwelling Houses.	No. Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscella- neous Buildings.	Horses.	Cows.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh Land and Flats.	Value of Marsh Land and Flats.
1	2,877	81	\$189,300	..	1	19	..	210	370	..	22,524,067	12,723,663	\$906,600	38,891,755	\$222,000
2	2,203	31	48,100	1	..	2	..	370	386	..	9,936,210	708,238	134,050	6,575,412	439,800
3	1,617	32	69,900	..	..	7	..	183	250	..	6,405,350	59,192	39,800	822,943	198,600
4	1,886	57	95,800	..	..	1	..	349	789	..	8,105,129	411,495	112,600	2,040,640	29,900
5	1,493	36	102,000	1	1	..	22	155	713	..	5,266,105	77,858	186,600	..	..
6	1,625	13	132,100	20	9	..	1,516	142	1,034	..	6,901,850	28,481	167,400	598,621	212,600
7	1,502	93	1,042,600	25	2	..	1,377	114	1,561	..	9,029,907	115,021	670,600	633,030	549,700
8	1,795	51	293,700	7	10	5	50	204	115	..	3,971,365	29,355	86,800	368,913	326,100
9	1,892	51	341,900	5	87	5	33	136	168	..	5,317,405	353,547	397,200	161,617	31,100
10	2,215	54	519,300	7	119	9	35	125	303	..	10,064,099	3,555,989	6,795,900	..	..
11	2,887	71	836,900	5	32	6	43	161	696	..	13,664,287	4,730,510	5,578,300	2,690,626	1,357,800
12	2,279	74	480,700	1	37	17	10	75	105	..	4,748,618	275,471	434,700	..	..
13	2,285	74	118,400	2	..	4	..	387	645	..	10,038,360	1,412,302	794,500	929,490	48,200
14	2,370	96	200,700	1	3	10	10	184	336	..	12,983,458	2,400,936	611,300	4,283,111	89,900
15	2,305	64	136,500	..	1	6	32	225	550	..	8,865,301	1,078,213	285,400	4,178,519	130,300
16	2,294	82	332,700	..	10	18	16	169	302	15	15,155,932	6,380,659	1,273,400	7,926,458	191,800
17	2,506	69	309,700	..	38	29	..	171	684	1	12,868,873	3,266,985	821,300	4,907,348	100,400
18	2,367	61	259,700	..	48	9	195	183	95	..	6,085,532	905,287	1,105,100	..	..
19	2,336	36	194,400	1	21	10	..	169	707	34	22,030,377	12,482,198	4,628,030	..	..
20	3,467	219	1,069,100	1	21	82	2	509	492	89	51,117,860	25,950,430	4,026,200	12,923,993	64,100
21	2,933	120	785,400	1	23	13	22	24	134	..	21,491,271	7,695,748	2,728,900	..	..
22	2,811	95	345,400	..	1	43	27	78	476	..	25,168,571	9,854,894	2,988,800	..	..
23	3,216	174	529,000	1	..	44	10	119	389	34	198,352,910	171,789,607	6,228,000	..	..
24	3,631	273	1,039,100	..	2	100	23	705	671	144	103,644,374	72,113,462	3,559,550	11,681,032	65,700
25	2,935	198	553,000	2	5	29	63	765	968	75	79,887,694	64,097,992	7,367,500	7,844,947	98,700
Total	59,727	2,205	\$10,025,400	80	471	468	3,486	5,912	12,939	392	673,624,905	402,497,533	\$51,928,500	107,458,455	\$4,156,700

The figures given in the above table relate to property and areas that are assessed (see foot-note, page 5). A large amount of property, streets, parks, squares, etc., covering extensive tracts of land, is excluded from this statement, as they are exempt from taxation. Some of the larger areas of untaxed property are given below.

PUBLIC PARKS.

Flats, piers, and similar structures are excluded from this Supplementary Table, which includes only the areas of available upland.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Valuation of Land and Buildings by Wards in 1876 and 1895.

As the valuations of the city for 1895 were made for the last time on the basis of the old ward lines which have existed since 1876, the following tables will show the separate valuations of the land and buildings in each ward for the years 1876 and 1895, and also the gains and losses by wards in the land, buildings, and total valuation.

	1876.			1895.		
	Value land.	Value buildings.	Total value.	Value land.	Value buildings.	Total value.
Ward 1	\$3,608,775	\$3,663,125	\$7,271,900	\$4,432,050	\$6,649,200	\$11,081,250
Ward 2	4,986,700	4,582,400	9,569,100	4,840,550	5,530,150	10,370,700
Ward 3	3,260,500	2,860,800	6,121,300	4,029,400	3,804,900	7,834,300
Ward 4	5,000,600	3,143,500	8,144,100	5,842,800	4,208,400	10,051,200
Ward 5	6,692,700	3,979,800	10,672,500	6,748,800	5,304,700	12,053,500
Ward 6	28,889,800	12,822,400	41,712,200	34,151,700	16,889,300	51,041,000
Ward 7	20,464,600	9,695,200	30,159,800	26,263,000	11,361,900	37,624,900
Ward 8	4,874,600	4,112,000	8,986,600	5,272,100	4,930,500	10,202,600
Ward 9	9,543,100	9,450,100	18,993,200	8,928,000	8,253,600	17,181,600
Ward 10	56,836,000	25,731,600	82,568,200	102,216,700	30,150,300	132,367,000
Ward 11	23,839,400	23,437,600	47,277,000	49,602,100	43,305,400	92,907,500
Ward 12	34,600,200	17,739,400	52,339,600	39,776,800	22,546,600	62,323,400
Ward 13	8,174,800	5,192,600	13,367,400	9,201,500	6,462,300	15,663,800
Ward 14	5,688,200	6,067,500	11,755,700	4,984,800	8,839,900	13,824,700
Ward 15	3,884,600	3,684,100	7,568,700	3,418,900	4,794,900	8,213,800
Ward 16	8,765,300	6,680,600	15,445,900	9,008,200	7,654,200	16,662,400
Ward 17	9,079,300	10,163,200	19,242,500	7,693,400	10,822,000	18,515,400
Ward 18	8,403,000	12,658,600	21,061,600	8,048,700	11,896,800	19,945,500
Ward 19	7,636,900	5,528,300	13,165,200	7,315,000	6,810,200	14,125,200
Ward 20	10,577,700	5,941,100	16,518,800	8,710,900	12,531,200	21,242,100
Ward 21	12,602,900	8,293,000	20,895,900	12,670,400	17,555,700	30,226,100
Ward 22	11,382,800	4,171,300	15,554,100	26,825,100	13,763,400	40,588,500
Ward 23	11,755,500	6,067,200	17,822,700	15,383,400	14,758,900	30,142,300
Ward 24	12,737,400	7,752,100	20,489,500	17,221,300	24,142,400	41,363,700
Ward 25	6,847,400	2,607,000	9,454,400	11,109,300	8,089,300	19,198,600
Totals	\$320,133,375	\$206,024,525	\$526,157,900	\$433,694,900	\$311,056,150	\$744,751,050

Gains and Losses by Wards, 1876 and 1895.

				Land. Gain or loss.	Buildings. Gain or loss.	Total. Gain or loss.
Ward	1	.	.	\$823,275	\$2,936,075	\$3,809,350
Ward	2	.	.	* 146,150	947,750	801,600
Ward	3	.	.	768,900	944,100	1,713,000
Ward	4	.	.	842,200	1,064,900	1,907,100
Ward	5	.	.	56,100	1,324,900	1,381,000
Ward	6	.	.	5,261,900	4,066,900	9,328,800
Ward	7	.	.	5,798,400	1,666,700	7,465,100
Ward	8	.	.	397,500	818,500	1,216,000
Ward	9	.	.	* 615,100	* 1,196,500	* 1,811,600
Ward	10	.	.	45,380,100	4,418,700	49,798,800
Ward	11	.	.	25,762,700	19,867,800	45,630,500
Ward	12	.	.	5,176,600	4,807,200	9,983,800
Ward	13	.	.	1,026,700	1,269,700	2,296,400
Ward	14	.	.	* 703,400	2,772,400	2,069,000
Ward	15	.	.	* 465,700	1,110,800	645,100
Ward	16	.	.	242,900	973,600	1,216,500
Ward	17	.	.	* 1,385,900	658,800	* 727,100
Ward	18	.	.	* 354,300	* 761,800	* 1,116,100
Ward	19	.	.	* 321,900	1,281,900	960,000
Ward	20	.	.	* 1,866,800	6,590,100	4,723,300
Ward	21	.	.	67,500	9,262,700	9,330,200
Ward	22	.	.	15,442,300	9,592,100	25,034,400
Ward	23	.	.	3,627,900	8,691,700	12,319,600
Ward	24	.	.	4,483,900	16,390,300	20,874,200
Ward	25	.	.	4,261,900	5,482,300	9,744,200
Totals . . .				\$113,561,525	\$105,031,625	\$218,593,150

* Loss.

Valuation of Property.

Rate of Taxation, and the Number of Polls, as shown in the Assessment of Taxes in the City of Boston from 1822 to 1896, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1822	\$42,140,200	\$23,364,400	\$18,775,800	\$7.30	8,880	
1823	44,896,800	25,367,000	19,529,800	7.00	9,855	
1824	49,843,800	27,303,800	22,540,000	8.50	10,897	
1825	52,442,600	30,992,000	21,450,600	7.00	11,660	58,277
1826	59,449,200	34,203,000	25,246,200	7.00	12,602	
1827	65,858,400	36,061,400	29,797,000	7.00	12,442	
1828	61,523,200	35,908,000	25,615,200	7.10	12,535	
1829	61,068,000	36,953,800	24,104,200	7.90	13,495	
1830	59,586,000	36,960,000	22,626,000	8.10	13,096	61,392
1831	60,698,200	37,675,000	23,023,200	7.90	13,618	
1832	67,514,400	39,145,200	28,369,200	8.20	14,184	
1833	70,477,200	49,966,400	29,510,800	8.50	14,899	
1834	74,805,800	43,140,600	31,665,200	9.40	15,137	
1835	79,302,600	47,552,800	31,789,800	9.70	16,188	78,603
1836	88,265,000	53,370,000	34,895,000	9.50	16,719	
1837	89,583,800	56,311,600	33,272,200	10.00	17,182	
1838	90,231,600	57,372,400	32,859,200	9.80	15,615	
1839	91,826,400	58,577,800	33,248,600	11.30	16,561	
1840	94,581,600	60,424,200	34,157,400	11.00	17,966	93,383
1841	98,006,600	61,963,000	36,048,600	12.00	18,915	
1842	106,723,700	65,499,900	41,223,800	5.70	¹ 19,636	
1843	110,046,000	67,673,400	42,372,600	6.20	¹ 20,063	
1844	118,450,300	72,048,000	46,402,300	6.00	¹ 22,339	
1845	135,948,700	81,991,400	53,957,300	5.70	24,287	114,366
1846	148,839,600	90,119,600	58,720,000	6.00	25,974	
1847	162,360,400	97,764,500	64,595,900	6.00	27,008	
1848	167,728,000	100,403,200	67,324,800	6.50	27,726	
1849	174,180,200	102,827,500	71,352,700	6.50	28,363	
1850	180,000,500	105,093,400	74,907,100	6.80	28,018	136,881
1851	187,947,000	109,358,500	78,588,500	7.00	28,445	
1852	187,680,000	110,699,200	76,980,800	6.40	28,983	
1853	206,514,200	116,090,900	96,423,300	7.60	29,959	
1854	227,013,200	127,730,200	99,283,000	9.20	31,130	
1855	241,932,200	136,351,300	105,580,900	7.70	31,602	160,490
1856	249,162,500	143,681,700	105,480,500	8.00	32,974	
1857	258,111,900	149,713,800	108,398,100	9.30	33,162	
1858	254,714,100	153,505,300	101,208,800	8.60	32,621	
1859	263,429,000	158,410,900	105,018,100	9.70	33,456	
1860	276,861,000	163,891,300	112,969,700	9.30	34,449	177,840
1861	275,760,100	167,682,100	108,078,000	8.90	35,161	
1862	276,217,000	163,638,000	112,579,000	10.50	34,159	
1863	302,507,200	169,624,500	132,882,700	11.50	33,618	
1864	332,449,900	182,072,300	150,377,600	13.30	32,832	
1865	371,892,775	201,628,900	170,263,875	15.80	34,704	192,318
1866	415,362,345	225,767,215	189,595,130	13.00	34,192	
1867	444,946,100	250,587,700	194,358,400	15.50	35,772	
1868	493,573,700	287,635,800	205,937,900	12.30	² 48,416	
1869	549,511,600	332,051,900	217,469,700	13.70	51,195	
1870	584,089,400	365,593,100	218,496,300	15.30	³ 56,926	250,526
1871	612,633,550	395,214,950	217,448,600	13.10	61,148	
1872	682,724,300	443,283,450	239,440,850	11.70	67,221	
1873	693,831,400	470,086,200	223,745,200	12.80	70,199	
1874	798,755,050	554,200,150	244,554,900	15.60	⁴ 84,684	
1875	793,961,895	558,941,000	235,020,895	13.70	85,086	341,919
1876	748,996,210	526,157,900	222,838,310	12.70	81,364	
1877	686,840,586	481,407,200	205,433,386	13.10	86,007	
1878	630,446,866	440,375,900	190,070,966	12.80	85,913	
1879	613,322,692	428,777,000	184,575,692	12.50	89,452	
1880	639,462,495	437,370,100	202,092,395	15.20	93,769	362,839
1881	665,554,597	455,388,600	210,165,997	13.90	99,407	
1882	672,497,962	467,704,150	204,793,812	15.10	102,594	
1883	682,432,671	478,318,900	204,113,771	14.50	107,286	
1884	682,656,658	488,130,600	194,526,058	17.00	110,481	
1885	685,579,072	495,973,400	189,605,672	12.80	112,104	390,393
1886	710,621,335	517,503,275	193,118,060	12.70	112,446	
1887	747,642,517	547,171,175	200,471,342	13.40	115,603	
1888	764,452,548	563,013,275	201,439,273	13.40	120,529	
1889	795,433,744	593,799,975	201,633,769	12.90	123,335	
1890	822,041,800	619,990,275	202,051,525	13.30	125,906	448,477
1891	855,069,415	650,238,375	204,831,040	12.60	132,809	
1892	893,975,714	680,279,875	213,695,829	12.90	136,375	
1893	924,093,751	707,762,275	216,331,476	12.80	139,757	
1894	928,109,042	723,743,850	204,365,192	12.80	139,789	
1895	951,367,928	744,751,050	206,618,878	12.80	142,460	494,205
1896	981,269,914	770,261,700	211,068,213	12.90	148,477	

¹ From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.

1843, Poll tax assessed on all males between 20 and 70 years of age.

1844 and thereafter, Poll-tax assessed on all males above 20 years of age.

² Roxbury annexed.

³ Dorchester annexed.

⁴ Brighton, Charlestown, and West Roxbury annexed.

